Acutus
Accountants & Business Advisors

SEMINAR PROGRAMME 2026



A Proud Member of ISCA INSTITUTE OF SINGAPORE CHARTERED ACCOUNTANT

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ABACUS WORLDWIDE

SEMINAR PROGRAMME
FOR CONTINUING PROFESSIONAL EDUCATION 2026

10 December 2026, Thursday	
Seminar Leader	Mr Jimmy Oei (Acutus Tax Services Pte Ltd) *(Read More)*
Time	10.00 am to 12.00 pm
Topic	❖ Deductibility of Expenses i. Deduction Rules ➢ Revenue vs Capital Expenditure ➢ The "Wholly and Exclusively" Test ii. Deduction Rules - Applications ➢ Foreign Exchange Differences ➢ Common Deductible and Non-Deductible Expenses by Company type: - Investment Holding Companies - Trading Companies ❖ Withholding tax (WHT) - Types of payments i. Identifying WHT exposure when making/reviewing payments ii. Type of payments iii. Practical Applications and Case Studies ❖ Q & A

ACUTUS TEAM BONDING

10 December 2026, Thursday	
BATIK WOODENWARE PAINTING	
Time	2.00 pm to 5.00 pm
Meeting Point	Office (leave at 1.15 pm)
Activity	❖ Team bonding event – Batik Painting on a serving board
Venue	Curbside Crafters 732 North Bridge Road Level 2 Singapore 198698

11 December 2026, Friday	
Seminar Leader	Mr Daniel Chee *(Read More)*
Time	9.00 am to 5.00 pm
Topic	❖ FRS Updates i. FRS 118 (new) / IFRS 18 – Presentation and Disclosure in Financial Statements ii. FRS 7 (Amendments) / IAS 7 – Statement of Cash Flows (Consequential Amendments arising from FRS 118) iii. FRS 28 (Amendments) / IAS 28 – Investments in Associates and Joint Ventures (Consequential Amendments arising from FRS 118 / Fair Value Option) ❖ ACRA Updates i. ACRA Audit Practice Guidance No. 1 of 2026 – Using Artificial Intelligence Responsibly ❖ ISA/SSA Updates i. ISA 570 / SSA 570 (Revised 2024) – Going Concern ❖ Q & A

Dinner will be hosted at One Farrer Hotel

PROFILES OF SEMINAR LEADERS



Jimmy Oei

Tax Director, Acutus Tax Services Pte. Ltd
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Jimmy holds a LL.B. degree from the National University of Singapore and a LL.M. (Tax) from King's College, University of London.

Jimmy advises clients on Singapore taxes and application of Singapore's tax treaties. Jimmy also handles disputes relating to every tax type and makes representations on behalf of clients to the tax authority.

Jimmy teaches the OECD Model Tax Convention module as part of the Master of Taxation programme in the Singapore University of Social Sciences. He is also one of the lecturers for courses conducted by Tax Academy of Singapore.



Daniel Chee Hay Keong

FCA (Singapore), FCAP (Australia)

Daniel graduated from the National University of Singapore with a Bachelor of Accountancy (Honours). He is a Fellow Chartered Accountant (Singapore) and a Fellow Certified Public Accountant (Australia). He held the Certified Information Systems Auditor qualification from 1993 to 1996 whilst he was focusing on computer auditing.

Daniel spent more than 14 years in a Big Four audit firm, including three years in its London's practice before joining the venture capitalist division of Korean conglomerate as its General Manager. He then joined Dutch listed company as its Managing Director for Singapore and later as Managing Director for Singapore and Malaysia.

Daniel was with the NUS Business School as an associate professor for eight years, since NUS Business School restarted its accounting undergraduate programme. He was module coordinator for Accounting Information Systems, Assurance and Attestation and Advanced Assurance and Attestation.

Daniel is an active seminar leader for ISCA and ACCA continuing professional education programmes. He co-authored CPA Australia's webminar on XBRL reporting when XBRL was introduced as a filing tool by ACRA.

Daniel served in the Examination Committee and the IT Committee of the then Institute of Certified Public Accountant Singapore (ICPAS, now known as Institute of Singapore Chartered Accountants), a sub-committee in the Accounting and Corporate Regulatory Authority (ACRA) and as an auditor for a Citizen Consultative Committee (CCC).

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